## The Board of Assessors

Village of Arden Meeting January 11, 2018, BWVC

Meeting was called to order at 7:40 by Warren Rosenkranz, Chair

Present: Warren Rosenkranz, Denis O'Regan, Pam Politis, Kate Threefoot, Tom

Wheeler, Alton Dahl

Not Present: Brooke Bovard.

Minutes from December meeting approved

Meeting times adjusted from 7:30 to 7 pm for 2<sup>nd</sup> Thursday of February –June

2018. Public Notice posted on BWVC bulletin board indicated 7 pm start time.

Public meetings scheduled May 24th and June 14th

Meeting schedule of Topics as posted December 19, 2017

January- A Rate and Lot Size

February- B Rate

March – Factors

April – C and D Rates

May 10 – ADU Discussion

May 24 – Public meeting

June 14 – Public Meeting and vote on the Final 2018 Assessment

## Discussion of A Rate

- 1. Assessors considered recent determination by the Trustees that all leaseholds have the privilege for an attached ADU, and whether the A Rate or Lot Size of need to be adjusted in the assessment to reflect a change in land value associated with the privilege.
- 2. Assessors discussed whether land value assessment varies between attached and detached, owner-occupied and non-owner-occupied

- privileges and the implications on A Rate for those restrictions and privileges.
- 3. Arden has 11 leaseholds with 1 domicile that satisfies NCC code requirements of attached owner-occupied ADUs; Arden has 8 leaseholds with 2 ADUs; Arden has 3 leaseholds with 3 ADUs.
- 4. Assessors discussed whether privilege attached to land via a single town assembly vote is sufficiently established impact land value assessment.

Meeting was adjourned at 9:05